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Domesday Book: An Early Fiscal, Accounting Narrative?

by

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Domesday Book is one of the most important documents in English history. It has been much studied by social, economic and institutional historians. At its heart it is an accounting document. Domesday Book of 1086 is regarded as a landmark in accounting history, primarily because it heralded a written system of government accounting in England. It introduced an administrative framework from which eventually the English Exchequer and charge and discharge accounting evolved. Domesday Book was compiled during one of the most significant periods in English History just after the Conquest of England by William I. It reflected new King's need to consolidate his power. The purpose of this article is to examine Domesday Book as an historical accounting record, concentrating in particular, on one shire: Herefordshire. It shows how Domesday Book provided the king with comprehensive information about individual landowning and taxable capacity. In addition, Domesday Book is contextualised within the social and economic conditions of the time. Domesday Book is shown to be a device for royal consolidation, a political expression of royal power and a vehicle to raise taxes. It also provided the administrative and territorial basis upon which the Exchequer's embryonic disciplinary power could be developed.

Domesday Book: An Early Fiscal, Accounting Narrative?¹

Domesday Book is one of the most important documents in English history. It has been much studied by social, economic and institutional historians (e.g., Maitland, 1897; Darby, 1936; Galbraith, 1961; Harvey, 1974; Campbell, 2000) In essence, it is an accounting document. Oldroyd² (1997, p.14) writing on an earlier period, that of Anglo Saxon rule, signals its importance: "Domesday Book of 1086 is regarded as a landmark in accounting history, primarily because it heralded a written system of government accounting in England notwithstanding that it reflected concepts of accountability, decision-making and control".

The accounting significance of Domesday Book has been recognised by several accounting historians such as Godfrey and Hooper (1996) and most importantly McDonald. McDonald in a series of important historical papers used statistical methodology, principally Data Envelopment Analysis frontier methods, to analyse the actual taxation data recorded in Domesday Book. This methodology was challenged by Hooper (2006), but robustly defended by McDonald (2006). In particular, McDonald, alone and with Snooks, has analysed the historical records of two English shires (Essex: McDonald and Snooks, 1985 a, c, McDonald 1997, 2002, 2005, 2006,2012) and Wiltshire (McDonald and Snooks, 1985b, McDonald,

¹ Conventionally, in the literature 'Domesday Book' rather than the Domesday Book is used. I adopt this convention throughout this work.

² The standard accounting histories, for example, Chatfield (1973, p.21) and Edwards (1989, p.33) only briefly mention that it served as a register of land values which could be a basis for royal assessment.

2010,2015). This innovative work has produced major insights into medieval agriculture practices and especially the productivity of medieval agriculture. McDonald's work has contributed to our knowledge of eleventh century manorial England in several major ways. First, McDonald and Snooks (1985a) showed that there was a relationship between the payment of the Geld (a national tax paid to the King, originally as payment towards protection from the Danes (the Danegeld)) and the annual value of the manor. Second, McDonald found that factors significantly associated with beneficial hidation were tenant-in-chief holding, the hundred location and proximity to an urban centre. Third, McDonald in a series of articles (1997, 2005, 2010, 2012, and 2015) found the mean efficiency of medieval estates in Essex and Wiltshire was similar, with that of Essex comparing favourably to modern economies (McDonald 2005). Finally, McDonald assessed production processes and management performance as similar on the royal, ecclesiastical and lay estates in both Essex (2012) and in Wiltshire (2015).

There is thus a large body of literature which uses Domesday Book to test a number of empirical relationships. By contrast, the purpose of the present paper is to examine Domesday Book as an historical accounting record, concentrating, in particular, on one shire: Herefordshire. It contributes to the literature on the role which accounting plays in power and governance. Napier (2006) shows that the study of power, knowledge and governance was a key theme in the new accounting history. However, there is comparatively little research on how states use accounting for power and control as opposed to its use by industrial organisations or public bodies (see, important exceptions, Hoskin and Macve, 1986, 1988, 2000; Miller, 1990 Jones, 2010). Hoskin and Macve (1986, 1988, 2000) use Foucault in a variety of settings to show the power-knowledge relationship of accounting. Essentially, accounting provides individuals with knowledge that can be used to enhance power and control. In *Discipline and Punish* in 1977, Foucault argued that over time, there had been a move from physical discipline towards a non-physical disciplining of individuals. There was thus a new principle of individual accountability. This is accountability at the micro rather than the macro level. These micro elements of power and control consist, for example, of surveillance. It is this notion of the calculable man that Hoskin and Macve (1986) explore through the use of accounting in the thirteenth century as a disciplinary technique. The emergence of systematic writing enabled a more sophisticated type of control to emerge. They show that this had its origins in the Exchequer before 1200. This study extends this disciplinary power to the eleventh century. It shows that in Domesday Book many of the

prerequisites for a disciplinary control system for accounting already existed such as written accounting records. There was the emergence of a new form of non-physical disciplinary power which complemented the traditional physical discipline. This covered both the inventories owned by individuals and also the taxes they owed. As such Domesday Book encapsulated a system of unprecedented disciplinary surveillance whereby the King and the state had records of individual assets and liabilities. It was these prerequisites which later would evolve into charge and discharge based accounting, the system which characterised the English Exchequer.

Clegg (1979, p.119) argues that “The most extensive and basic form of power is ownership and control of the organisation”. William I was the owner of the new kingdom and was seeking ways in which to manage and control it – one of these was Domesday Book. Miller (1990) theorises the role of the state and stresses its role in assisting accountability. He also points to external factors in the development of states such as military competition that leads to pressures on public finance and the need to increase taxation so as to maintain military power. In turn, this leads to the need to exercise control over a distance. Miller (1990, p.322) pointed to seventeenth century France where there was under Colbert the “installation of the more systematic and detailed information flows from the provinces to the centre.” This resulted in a strengthening of the centre. Jones (2010) used Mann’s model of Sources of Power to show how accounting is implicit in the territorial centralisation and emergence of the twelfth century English state. Collectively this research shows that an organisation’s information systems, such as its accounting and control system, will enforce organisational power (Markus and Pfeffer, 1983). In particular, following Jones (2010, p.92) this paper shows how accounting reinforces power and governance. In essence, this written form of documentation formed an important control feature for recording inventory and aiding tax collection. Taxes were, in essence, a coercive means by which the state extracted money from its population (Jones, 2010, p.90). This complemented the physicality of the King’s military power. However, it was also used for disciplinary power.

Domesday Book is contextualised within the social and economic conditions of the time. Domesday Book itself can be seen as a multifaceted and socially contingent document. The compilation of Domesday Book which represents one of the most significant documents in English history, began in 1085 and then most of the work was carried out in 1086. The Norman Conquest had taken place only 20 years earlier in 1066 and England was in the

middle of a political, social and economic revolution. Domesday Book was an important means by which the King could impose his authority on his new Kingdom.

At the simplest level Domesday Book is a nationwide inventory documenting the dominion of a new ruler, William I (1066-1087). However, at a deeper, more complex level it represents a political statement, a symbolic manifestation of the new King's power and authority. King William believed that the whole country belonged to him. Therefore, everybody else was effectively a landholder who held land from him, whether they be knights, barons or earls (Finn, 1973, p.4). So Domesday Book was, in effect, a record of one man's inventory. William I was keen to establish a comprehensive and complete narrative record of the new realm's resources. A confirmation that the dynastic change was permanent rather than ephemeral. The King was demonstrating that England was his realm and that his power and authority extended to every part of it. The Anglo-Saxon chronicles recorded that it was initiated at the King's Midwinter court in Gloucester in 1085 (Savage, 1995, p.213). It was written documentation of individual and collective allegiance.

In accounting terms, Domesday Book represents a fiscal account couched in narrative terms. By this is meant that Domesday Book recorded data in a narrative format. This contrasts with modern day tax records which adopt a primarily non-narrative, numerical and tabular format. Each entry was in narrative form as a kind of a paragraph (see Figures 2a and 2b , for an example). This set a precedent for the way in which accounting information was recorded in the Exchequer records (see Hoskin and Macve, 1986). This was descriptive data in the form of an inventory of landowners, landholders, number of people and taxes. However, these data are best seen as an accounting narrative which outlined the basic information that underpinned the collection of taxes such as the amount of hides and the customary dues owed to the King in terms of taxes and payments in kind. This fiscal information is included within the text. Domesday Book represented a massive administrative effort unparalleled in Western Europe in the Middle Ages and still impressive today. At its heart is an inventory of the nation's wealth at the manorial level. This is presented as an extended accounting narrative. In 38 volumes, there is a detailed and systematic account of the nation's assets. In this sense it was an accounting inventory of land and landholdings in an accounting narrative form.

This article has four main contributions. First, it contributes to our limited knowledge of accounting in the early Middle Ages. Second, for the first time in accounting, archival data on

the Domesday Book is investigated to provide an in-depth coverage of one English county's customary fiscal obligations. There are shown to be a wide array of monetary and non-monetary taxes with parallels to the modern day. This study, therefore, complements the work of McDonald who provides a more focused, statistical analysis of the counties of Essex and Wiltshire. He investigated principally the Danegeld, manorial capacity to raise taxes, tax fairness and manorial inefficiency. By contrast, this present study is more contextual and less statistical. Using Herefordshire, a previously unstudied county as a case study, it provides a detailed examination of the extensive role, and variety of taxes in enabling King William to reinforce his power and administer the newly conquered state. It sets these taxes in the economic and political context of the time. Third, the role of Domesday Book in the development of English accounting is documented. Domesday Book is an important transitional stage in the systematic monetisation of the English Economy. This article demonstrates how Domesday Book provided the Normans with data from which a sophisticated accounting system could be developed. Most of the taxes in Domesday Book are expressed in monetary terms and Domesday Book provided the basic organisational structure upon which the English Exchequer was founded. Fourth, it provides an early demonstration of how written information can function as a source of power and control. It contributes to those studies which show how accounting information can serve as a powerful administrative tool in medieval times. Hoskin and Macve (1986) provide a rare example of the disciplinary power of accounting in its use in the English Exchequer in the twelfth century. Domesday Book sets the precedent for this. McDonald in a series of articles also demonstrates the power of the Domesday Book as a document by which the government can raise taxes (e.g. McDonald 1997, 2002, 2005). More broadly, therefore, this article contributes to our knowledge of how states use accounting for power and control.

The rest of this article has three parts followed by a discussion and conclusion. In the next part, the social, economic and political context of the Anglo-Norman Regime is set out. This is followed by a discussion of the making and framing of the Domesday Book. An in-depth evaluation of one county, Herefordshire, is then provided. Herefordshire is used as an illustrative example of the range of taxes and accounting monetisation. Herefordshire was chosen for three main reasons. First, it was a primarily agricultural county of great

importance to the Normans.³ Nonetheless, the nature, content and structure of the Herefordshire entry can be seen as fairly typical shrieval extract. It has the advantage that as with Essex (McDonald, 2002,p.176) it had more detailed data than many other counties. As a result, it was extensively used both centrally and locally in the twelfth century (Galbraith , 1974, p109). Second, Herefordshire is situated at the extreme West of England on the Welsh border, and provides an interesting insight into how the Welsh were treated. It shows that the customs were different and more onerous. It thus provides an interesting complement to the only other studies in accounting of archival data those by McDonald and McDonald and Snooks on the counties of Essex (1985a, 1985c, 1997, 2002, 2005, 2006, 2012) and Wiltshire (1985b, 2010, 2015). The English counties had been divided into seven circuits in Domesday Book and Herefordshire was in a different circuit grouping from Essex or Wiltshire. The contemporary importance of the Herefordshire entry can be seen in the fact that it was “used as a source book for the taxability and tenure of land for the next three centuries” (Morris, 1983, Notes 4-5). Indeed, Galbraith (1974) suggests that the updated Herefordshire Domesday, written c. 1160 – 70, was in daily official use.

The Eleventh Century Context

Before 1066, England had been ruled by a series of Anglo-Saxon and Danish rulers. This English state was relatively advanced administratively with, for example, an established structure of shires (i.e., English counties) and sheriffs (i.e., shire reeves: county officials responsible to the King). In addition, there was a sophisticated tax system (Oldroyd,1997). However, in 1066 Edward the Confessor died childless having indicated that he wished William, Duke of Normandy, an indirect relative to succeed to the throne. However, there was opposition internally from Harold of Wessex (an Anglo-Saxon heir to the throne) and externally from King Harold Hadrada of Norway. In essence, King Harold defeated Hadrada and William then decisively defeated King Harold at the Battle of Hastings in 1066.

As a result of this victory over the English nobles, William replaced the existing English aristocracy with a Norman one. He created what was, in effect, an Anglo-Norman realm with a common itinerant aristocratic leadership (Le Patourel, 1971). Essentially, there was a social

³ This can be demonstrated by the fact that, unusually, there was a complete copy of its folios made in the twelfth century with annotated marginal notes (Thorn, 1988).

and political restructuring of the realm. It was a pivotal point in English history. At the centre of the kingdom, there was a new dynasty: the Normans whose roots lay on the continent and whose authority clearly relied upon military power. An elite of less than 200 Norman barons took over from over 4,000 English Lords (McDonald 2002, p.175). “In each county every important tenant-in-chief held his lands by the service of supplying his lord, on due summons with a definite number of knights” (Stenton, 1929, p.13). This new monarchy has been seen as “probably the most organisationally developed monarchy of contemporary Europe” (Bates, 2001, p.77). Regionally, a new Norman aristocracy, arranged along feudal lines, replaced the existing and traditional Anglo-Saxon aristocracy. The King through a process of sub-infeudation established a list of tenants and under-tenants all of whom owed him loyalty reinforced through feudal obligations and oaths of loyalty. Very few English aristocrats remained as landowners.

Economically, England was one of the most well-developed countries in Europe. It was essentially an agricultural country. Landholdings were structured in manors. Agricultural production has been argued by McDonald to be efficient (eg McDonald, 2005). The country was also well developed fiscally. The state had been raising money for the Danegeld for many years. Indeed, it had become an annual tax levied universally on all subjects in 1012, making it the first such tax in Europe. Meanwhile, the church had been collecting money regularly in the way of tithes. Perhaps as a result of this there was a steady transition from payments-in-kind to monetisation. In addition, the fiscal administrative system was advanced for its time with the existence of pre-conquest hidage lists (Oldroyd, 1997).

The period after 1066 can thus be seen as one of legitimisation and consolidation. William I sought to legitimise his claim to the throne and sought to portray his reign as a continuation of that of King Edward. He also sought to consolidate his power. One way of doing this was by sharing the wealth of the new Kingdom with the Norman nobility. Galbraith (1974, p.101) points out that the King owned a fifth of all land and 11 Norman barons another quarter (Le Patourel, 1969). It was a one-off not to be repeated opportunity (Hollister, 1986). The end of the eleventh century was very much a military age (Herlihy, 1970). Initially, William faced an English resistance movement, based particularly in the North of England (Hallam, 1986, p.17). In 1069-70, he defeated this opposition and confiscated his opponents' lands. However, for the rest of his reign he faced threats, if less severe, from both within the Kingdom and from overseas.

Domesday Book

Domesday Book can be seen as an attempt by William I to consolidate his power. It was conceived around Christmas 1085, at the end of his reign (Galbraith, 1961, p.1). Its purposes can be seen as threefold. First, it was a fiscal document. This is well-demonstrated by McDonald (2002). It represents a detailed inventory of the country's landholdings and of the taxes and feudal dues which related to them. It provided for the first time a standardised and comprehensive summary of the resources of the realm. Second, it set out the names of the new Norman land-holding aristocracy and their sub-tenants, in the form of a medieval land registry (analogous in some ways to modern, twenty-first century asset registers). This can be seen as the presentation of land assets in the form of an extended descriptive accounting narrative. As Godfrey and Hooper (1996, p.31) point out: "The Domesday survey of 1086 was more than a fiscal land register because it enabled King William to establish the wealth of his tenants-in-chief, raise taxes and distribute resources within the feudal structure which he had established. There has been a difference of opinion over whether Domesday Book was a feudal or fiscal document (Galbraith 1961, chapters II and III, McDonald, 1985a). Third, it can be seen as a political statement that the new ruler was very much in charge of his Kingdom. Certainly, the name by which it came to be known, Domesday Book, with its connotation of The Final Judgement was symptomatic of the psychological nature of the document. Indeed, Fitz Nigel who wrote a hundred years later (Fitz Nigel, 1187 in Douglas and Greenaway, 1953, p. 530), emphasises its authoritative and potent nature by stating that the Anglo-Saxons called it "Doomsday" with reference to the Day of Judgement: "because it is not permissible to contradict its decisions, any more than it will be those of the Last Judgement".

Domesday Book was well-organised and executed in what seems to have been a five stage process. First, William I required each tenant in chief (e.g., bishop, abbot or baron) and each sheriff of each English county to provide an initial list of both manors and men. This, in itself, was a major and unparalleled intrusion of the government into the lives of individual citizens. This proved a starting-point for the survey. Second, a set of investigators visited each county to establish an inventory of manors and resources (such as men and livestock). There was thus a comprehensive national stock take. Then, third, and it is not clear if this was universal there was, according to Robert, Bishop of Hereford a second visit to ensure that

the first investigation was accurate. Fourth, the data were collated into a full, unsummarised document (Little Domesday). This comprised extensive fiscal and accounting data in terms of information about taxation and inventory. And, finally, the data were summarised (Great Domesday).

The final records which have been handed down to posterity comprise both an example of a full unsummarised document for three counties (Little Domesday Book) and the final, summarised data (Great Domesday Book). Little Domesday Book consisted of the counties of Essex, Norfolk and Suffolk. It is the work of several scribes and is in greater detail than Great Domesday. Overall, it consisted of 760 folio pages (James, 1862). Great Domesday Book consists of 32 counties including Herefordshire, but not the three Eastern counties of Little Domesday Book. The four Northern English counties (Cumberland, Durham, Westmoreland and Northumberland) were not recorded – possibly because of political problems in the rebellious North. These Northern counties were difficult to control. In those Northern counties recorded in Domesday Book, such as Cheshire, there were many areas that had been laid waste as the result of rebellion and then subsequent military repression (Finn, 1973, p.75). The written nature of Domesday Book is particularly significant. For the first time in Western Europe a written, administrative document provided an overview of a nation's resources. In this it built upon the existing fiscal systems of the Anglo-Saxon church and state and the systematised Anglo-Saxon administrative records (such as legal codes, charters and hidage records). As Oldroyd (1997) demonstrates the Anglo-Saxon fiscal administration system was probably, by 1066, the most advanced in Europe. It showed the role that written documentation could play in assessing income and collecting taxes and other obligations. Importantly, this Domesday Survey was very much a public event. Unlike today individual entries were not treated confidentially (McDonald, 1997).

Little and Great Domesday Books have similar structures. Both are written in Latin and organised into shires. Existing evidence in the Book of Exeter and Book of Ely suggest that these summarised, abbreviated books were derived from much more extensive uncollated data. Domesday Book very much represented a blend of the old and the new. Whereas the shires stretched back to Anglo-Saxon times (Jones, 2009), writing in Latin rather than old English for administrative purposes was very much a Norman innovation (Clanchy, 1998). Within Domesday information is largely arranged by shires and entries reflect a feudal structure so that the landholdings of the King, the Church and then the other landholders

follows. Often, the major landowners, such as in Herefordshire's case Ralph of Mortimer and Roger of Lacy, came first.⁴ The way in which entries in Domesday Book were arranged reflected the administrative framework used to collect the data.

The landholdings themselves are recorded in manors.⁵ Each individual entry contains a wealth of detail which broadly corresponds to that set out in *The Ely Inquest* a contemporary document: "They inquired what the manor was called; who held it at the time of King Edward; who holds it now; how many hides there are; how many ploughs in demesne and how many belonging to the men; how many villagers; how many cottagers; how many slaves; how many freemen; how many sokemen; how much woodland; how much meadow; how much pasture; how many mills; how many fisheries; how much had been added to or taken away from the estate; what it used to be worth altogether; what it is worth now; and how much each freeman and sokeman had and has. All this was to be recorded thrice, namely as it was in the time of King Edward, as it was when King William gave it and as it is now. And it was also to be noted whether more could be taken than is now being taken".

This was no casual enquiry. It was incredibly detailed, covering not only land and people but also other assets such as mills and fisheries. It was a detailed root and branch inventory which when written up produced a comprehensive national picture manor by manor, and shire by shire. There was a detailed exposition of old English society under Norman control. The smallest unit was the manor that could range from a tiny farmstead to a vast estate. Villages were then grouped into administrative districts called Hundreds. These, in turn, formed shires. This information was collected through local assemblies. This information was presented in small tightly, structured paragraphs. For such information to be systematically and comprehensively collected was a major administrative development and achievement in Western Europe. It was also written from a proprietary approach, from the standpoint of the King with his assets, rights and obligations being specifically identified. It emphasised not only the land he owned but also the individual subject's allegiance to him. It formed a complete written accounting database of the country's assets that could be used for power and control.

⁴ Another English county, Hertfordshire provides a relatively complete structured feudal gradation of King, archbishop, Bishops, abbots, abbess, canons, counts, earl, Norman men, Anglo-Saxons, wives/daughters.

⁵ A manor is a unit of land. In Domesday Book, manors varied considerably in terms of size, and their relationship to settlements (Britnell, 2001).

Domesday Book as an Accounting Record: The Case of Herefordshire

Herefordshire was one of the 34 English counties covered by Domesday Book. These counties had already had a long existence as administrative units by 1085 and, largely continue into existence to this day. The manorial structure of Herefordshire in 1085 is still easily recognised today. Herefordshire, whose shire town is Hereford, was of particular significance in this period because it was part of the Marches (i.e. those English counties that bordered Wales and were thus subject to Welsh incursions). Thus, in Herefordshire's case it was particularly important for William I to have an inventory of the land which he owned, land that was owned by the Welsh and land that was contested. The boundaries of Herefordshire were more fluid than most English counties, indeed the first mention of Herefordshire as a county was in 1048 (Morris, 1983), although it seems to have been in existence well before then. The centuries before and after Domesday Book were one of English penetration followed by counter-attacks involving centuries of border warfare. Indeed, Offa, King of Mercia (757-96), had erected Offa's dyke a great earthwork in an attempt to define the English border. Certain areas, newly acquired from the Welsh, such as Ewias and Archenfield were assessed differently in terms of ploughlands or carucates rather than hides and virgates.⁶ This was also a land where Normans built castles such as Clifford and Wigmore. These together with existing castles built by frontier families were all on the inventory of land held near the Welsh border in 1085 (Morris, 1983). This land was controlled by new incoming Norman families, such as the Lacy's, Cliffords and Mortimers.

Herefordshire was potentially particularly valuable to the Normans given its fertile agricultural lands. However, much of this had been laid waste by the border disputes. The county came under the control of Ralph of Mortimer and Roger of Lacy after a widespread distribution of land and after a failed uprising in 1075 (Hinde, 1985, p.127).

The Herefordshire entry was written from Folio 179 to Folio 188 and was the 17th shire to be listed, following Worcestershire (a neighbouring county) and preceding Cambridgeshire. The entry began with a set of Herefordshire customs (from the Latin 'consuetudo' involving services and also exactions in money and in kind, broadly taxes), then there was a set of customs in Archenfield and was a list of landholders' possessions arranged by manors in the 20 Herefordshire hundreds in the form of what can be seen as an extended accounting

⁶ All areas of land.

narrative.⁷ This extended narrative was organised in two columns (10cms by 30cms),⁸ running to 18 pages. The structure of the Herefordshire entry is provided in Figure 1. In the original manuscript, the individual chapters were numbered and then paragraphs within these chapters “were commonly marked, usually by initial capitals, often edged in red”⁹ Indeed, red was used to highlight important points. “It will be observed that a red line is run through the names of the places, and this is also sometimes done to the names of persons, and to paragraphs to which it is desired to direct particular attention. This is peculiar to Domesday Book, and is equivalent to the modern method of underlining a passage for the same purpose” (James, 1862). As a document, “Herefordshire seems to have caused the scribe a great deal of difficulty. It is a poorly executed county with much compression, insertions in the margin and at the foot of the columns, and a great many blank spaces...” (Morris, 1983, notes C).

The role of gender in Anglo Saxon and Anglo Norman England has been much discussed (eg, Stenton 1957, Casey 1979, Fell et al., 1984). Stenton (1957,p.13) commented that in Anglo Saxon England “ women were the more nearly the equal companions of their husband and brothers than at any other period before the modern age”. The Norman Conquest changed this with the introduction of feudalism and the imposition of a military society. This was reinforced by the Church. This was reflected in land ownership. There was a general attrition of women’s rights (Casey,1979, p.83). Before the conquest womens’ capacity to become the focus of place names was demonstratable. There were 30 villages associated with ancestresses in Domesday Book, but this disappeared later. In post conquest England land tenure stemmed from the King and was therefore primogenetive. In this system a woman landholder became an anomaly (Fell et al, 1984)

Insert Figure 1

i, Herefordshire customs

The section concerning these customs consisted of 15 paragraphs. The first seven of these are reproduced for illustrative purposes in Figure 2. These paragraphs are reproduced in English. They have been taken from Morris (1983). He edited an original translation was

⁷ A Hide was a Medieval land unit calculated as 120 acres. A 100 hides formed a hundred which was a basic administrative unit in Anglo-Saxon times and was also used as a unit of fiscal assessment for the Danegeld (an occasional tax).

⁸ The folio was 27 by 36.5 cms.

⁹ For analysis purposes, the individual paragraphs are taken as numerical units.

done by Veronican Sankorn in 1983 and had been edited by Frank and Caroline Thorn .As can be seen these paragraphs are written in the form of a continuous accounting narrative in which typically there was recorded in writing in separate paragraphs the customs owed by the King's subjects to the King. It is particularly significant that these customs are specifically referred to as being those of the last English King, Edward I, and not of those existing at the time of Domesday. Indeed, it also signalled King William's belief that he was the true successor of Edward I rather than King Harold II. This was part of King William's claim that he was merely codifying and perpetuating existing Anglo Saxon customs. It starts with a population census identifying 103 men dwelling inside and outside the wall in Hereford.

Insert Figure 2

There is then a list of customary obligations. These reveal a very controlled society and one in which there were a whole series of monetary and non-monetary obligations. For illustrative purposes, these have been organised into categories in Figure 3.

Insert Figure 3

The Herefordshire and Archenfield customs are recorded first before a detailed survey of landholdings. They represent a snapshot of the financial and non-financial rights and obligations of individuals in the middle of the eleventh century. There is a contrast between the English customs of Hereford with those of the Welsh customs in Archenfield (Archenfield, between the rivers Monnow and Wye was a predominantly Welsh area recently settled by the English and Normans).

The Herefordshire customs were wide-ranging and have been categorised into ten customary obligations: sale of house, homeowner, horse owner, death, trade, military service, reeve, criminal fines, customs and payments to the King. There are perhaps seven points of interest here. First, that ownership both of houses and horses carried certain financial and non-financial responsibilities. For homeowners, there was a regular tax payable per year with those within the city walls paying more (7½d rather than 3½d),¹⁰ presumably because they

¹⁰ Up until decimalisation in 1971, the English currency was divided into pounds (£s), shillings and pence. There were twelve pence in a shilling and then twenty shillings in a pound. There were thus 240 pence in a pound.

were safer and also closer to any common services (e.g., wells). In addition, home owners had to help with the harvest and hunts while horse owners had to attend the meetings of hundred courts where administration and justice were dispensed. Second, there were a variety of taxes from, for example, the sale of houses and from trading enterprises such as brewing ale, blacksmithery and minting money. These could be monetary (e.g., 10d from brewing ale) or non-monetary (e.g., making coins for the King). In addition, the King received revenue, or profits from justice, of the hundred and county courts. Third, there was a variety of death duties differentiated principally by ownership of a horse. The importance of a will was paramount, with the King taking all an individual's property if there was no will. Fourth, the obligation for military service was clearly stipulated although apparently men could buy themselves out of the service with a 40s fine. Fifth, there was a clear statement differentiating between the customs of Earl Harold's burgesses (King Harold II, last Anglo-Saxon King), English and French burgesses. Sixth, the importance of the administrative officials, within the shire, the sheriff and reeve were stressed. In particular there was a clear statement of what the reeve should pay and receive. The reeve is shown to gain considerably monetarily. Finally, there was a clear statement of how much the reeve, the city and the manors should pay to the King. In addition, the King is shown to benefit considerably from many different customs such as death or trade. He would also have benefited from the criminal fines for breach of peace, house-breaking and highway robbery. Collectively, therefore, these customs formed a fiscal framework that covered all aspects of life and death.

The Archenfield customs, like their English equivalents, were very varied, but also were very different (see Figure 4). They have been categorised into four major types: religious customs; crimes; sheriff service and payments to the King. First, the priests had to bear dispatches to Wales (presumably acting as go-betweens) and had to sing two masses for the King. They had to pay 20s (£1) by way of death duties. This was the same as a moneyer in Hereford, but more than an ordinary burgess. Unlike the case of Hereford there is no mention of a will. Second, there were a greater variety of penalties for crimes such as theft (of person or animal) murder, arson, or concealment than in the Hereford customs. In most cases, these fines were merely payments ranging from 2s for the theft of a sheep or bundle of corn sheaves to 100s for killing a King's man. Of particular note, however, is that when a Welshman killed a Welshman, the relatives of the slain had a day to despoil the killer and relatives and the King had a third of this plunder. As well as providing the King with money, the setting down of specific penalties for specific crimes helped to set a framework for settling disputes between

the Welsh and English and between the Welsh themselves. This continued a long tradition of set penalties in English Law.¹¹ Third, the penalties for refusing military service (2s or 1 ox) were much lower than for Hereford men (40s). Interestingly, the Welshmen were placed at the front in an advance, and at the back on a retreat. Thus, they were most at risk. Finally, there were specified payments to the King from Rhys of Wales and Calcebuef as well as a range of other payments such as from the death of priest or criminal fines.

Insert Figure 4 about here

The land of the King was by far the most extensive landholding in Herefordshire. It is organised by hundreds. Nineteen separate hundreds are recorded – although three are in the neighbouring counties of Worcestershire and Gloucestershire. Of the 16 Hundreds named in Herefordshire itself three hundreds are repeated (Bromsash, three times, Hazeltree and Plegelgate twice).¹² There are thus only 12 separately identified Herefordshire hundreds. Within these hundreds, there are extensive details of manors held and resources on those manors.

List of Landholders

The organisation of this part of Domesday Book adopts a standardised structure. First, at the macro level are listed 36 land owners starting with King William and the bishop of Hereford representing the two parallel eleventh century constructs of state and church. After these major land owners follows the holdings of four churches: Cormeilles, Lyre, Gloucester and St. Guthlac. After this follow 30 different landowners ranging in size from Ralph of Mortimer who had extensive holdings to Urso of Abelot who held one manor in the Plegelgate hundred. The two biggest landowners, after the King, appear to be the Church of Hereford and Ralph of Mortimer. Indeed, Ralph of Mortimer's landholding appears to dwarf that of other landholders. Although it is difficult to tell, most of the landholders, particularly the major ones, appear to be Norman immigrants. Domesday Book was a method of entrenching the superior position of the newcomers. Using a comprehensive accounting inventory it

¹¹ Grimmer (2007, p. 107), for example, refers to the Ines code in the late seventh century which set out penalties payable to the next of kin of a slain person.

¹² It is not obvious why this repetition takes place. However, we can perhaps speculate that there were perhaps errors made in compiling and copying the returns.

institutionalised and legalised the status of the Norman invaders. There are very few obviously Anglo-Saxon names – although interestingly Madog, Edric and Aelmer (Anglo-Saxons) are listed at the very end. There was, therefore, still a place for the Anglo-Saxons under the Norman law, but they were very much at the bottom of the new social order.¹³

Second, the individual entries are structured by hundred and by manor. For instance, King William's entry is organised into 12 separate hundreds such as Bromsash and Greytree. Under these hundreds are listed individual manors. Thus, Linton Manor in Bromsash and Lugwardine in Greytree are held by King William. Generally, hundreds are split across many land owners and consist of about 100 hides. Bromsash and Greytree have multiple entries in the Herefordshire volume. However, individual manors, like Linton and Lugwardine, are usually listed only once. Although there are exceptions, for example, Linton is also listed under William son of Baderon where it states that William of Baderon owns "one virgate of land from Linton, the King's manor. Leofstan had it; he could not withdraw from this manor. 1 plough there; nothing more. The value is and was 3s" (Morris,1983, Herefordshire, 15, 3). Collectively, this provides an impressive national land register detailing major landholdings.

Third, individual entries give a standardised picture of the manors. Generally, they answer the main questions which were recorded to be asked by the commissioner's brief from Ely Abbey.¹⁴ The original Latin entry for the first two manors from the King's land (Linton manor in Bromsash and Lugwardine manor in Greytree) are reproduced from Morris (1983) in English in Figure 5. He edited an original translation was done by Veronican Sankorn in 1983 and had been edited by Frank and Caroline Thorn .Again these entries are framed as accounting narratives.

Insert Figures 5

This accounting narrative entry can be explained as follows. In the Bromash hundred in Herefordshire, the manor of Linton was held by King Edward in 1066 and now in 1086 by King William. It was assessed for taxation (i.e. geld) on 5 hides. Also it paid a customary tax of one fourth part of the cost of putting up the King and his entourage for one night. It was

¹³ Grimmer (2007) shows that Britons and Saxons coexisted three centuries earlier under the same authority. This time, however, it was the Anglo Saxons who were at the top of the social hierarchy.

¹⁴ Inquisitio Eliensis (Ely Inquest) first paragraph.

reduced in its capacity. On the property there was arable land that needed 15 ploughs with the home farm taking three ploughs while 10 villages and 5 smallholders had twelve ploughs. Also on the property were 6 slaves and a mill which was leased out at 8 pence per year. There was also a Frenchman on the manor who had $\frac{1}{2}$ hide and paid 4s in tax before 1066. On part of this manor, there was a church, St Mary's of Cormeilles. On this land was a priest who owned land. Also on the land owned by St. Mary's of Cormeilles, there were the following: A villager who held 1 virgate (amount ploughed by a team of two oxen in a year, roughly 30 acres) 9 villagers with arable land for nine ploughs. Ansfrid of Cormeilles owned 2 hides on which he paid tax. There was also 1 virgate of land held by William, son of Barderon. Ilbert, the King's Sheriff, who was the King's representative in the shire had traditional and customary dues that had existed before Norman times. These consisted of horses and sheep. Finally, William son of Norman had 6 sesters (about 180 ounces) of honey, 6 sheep and 12 ploughs every year. In Figure 6, the first two entries (Linton manor in Broomsash Hundred; Lugwardine manor in Greytrees Hundred) from King William's return from Herefordshire are analysed against these standardised headings, from the Ely Inquest.

Insert Figure 6

From these entries it is possible to get a good idea of the resources of the Kingdom at the manorial level. Certain key facts are easily established.

Land ownership was recorded three times: in 1066 at the time of the Norman Conquest, at any change of ownership from 1066-1086, and at the time of Domesday 1086.

1. *Ownership; before and after 1066.* In all these manors, there was a clear expropriation by King William of King Edward's lands. In William's mind as he was the new owner of the kingdom he naturally acquired these lands. There was also replacement of Anglo-Saxon landowners by Normans. For example, in Herefordshire the main landowners in 1086 were the Norman immigrants, Ralph of Mortimer and Roger of Lacy. These new landowners' rights were institutionalised by the written and comprehensive nature of the records.

2. *Land holdings.* Across all four holdings, one can see how many hides there are in total and how many ploughs.

3. *Men*. A clear idea is given of the number of villagers, smallholders and slaves. There are also recorded (in certain instances) King's servants, reeves, ploughmen, Frenchman and a smith – although it is not clear if these are separately recorded for all manors.

4. *Land usage*. There are fewer details of this. We have very little for meadow or pasture except the reference in Marden to open land and meadow. However, both for Kingstone and Marden, there is mention of woodland.

5. *Mills and Fishponds*. Mills appear to be well covered and are mentioned for Linton, Greytree and Marden while the only mention of fishing and fish is at Marden.

6. *Changes in acreage*. This is given for only one manor, Kingstone, but there is reasonable detail.

7. *Other landholders*. For all of the manors, there is considerable detail. In one case, Marden, five different landholders are identified. In three cases, St Mary of Cormeilles Church, William, Son of Baderon and Alfred of Cormeilles, these landholders are also listed elsewhere in the book, but their holdings do not tally exactly with the holdings recorded in the individual hundreds. Although all are recorded as having holdings in these hundreds, these do not match the manors (except for St Mary of Cormeilles where 2 hides are recorded in Kingstone). Sometimes entries appear in the king's landholdings, but are not mentioned in individual manors.

8. *Values*. In all cases, there are details of the values in 1087 and at 1066. Thus, Linton and Lugwardine paid £10 of white pence with Lugwardine also paying one ounce of white gold. Kingstone paid a lot less at 50s of blanché pence (£2.50) and a hawk. While Marden, with by far the biggest population, paid the most of £16. However, it should be noted that these valuations were not used in their contemporary sense as market asset prices. They were, in effect, the annual rentals of these properties. This probably reflects the nature of medieval property where land was not typically bought or sold as it is today.

There is also a range of other payments that were made both in money and in kind. The three manors, for example, paid 8d, 7s and 20s from mills. There was also a range of other

monetary payments such as from Lugwardine the sheriff had 60s for his own use while at Marden the woodland pays 20s. Linton paid William son of Norman 12d in money.

The non-monetary payments were also varied. From Linton, Ilbert the sheriff had customary dues of honey and sheep, while William son of Norman has 6 sesters of honey, and 6 sheep with lambs. From Kingstone the villagers took the produce of the hunt to Hereford and the King was paid 1 hawk. Finally, from Marden came 25 sticks of eels and Marden received 9 packloads of salt or 9d from Droitwich salthouses.

These four manors give a reasonable impression of the wealth of detail provided in the Herefordshire volume. Generally, the information is purely descriptive, but occasionally comments on more efficient land use are given. For example, in Kingstone, the observation that one more plough is possible is found. However, unfortunately, we have no evidence of whether such efficiency measures were implemented. These four entries are also fairly representative. However, throughout the rest of the Herefordshire entry there are innumerable details of other customary dues paid in money or kind. Some of these are listed in Figure 7.

Insert Figure 7 about here

These entries show a variety of different types of accounting entry. First, there is a very touching entry of a present from the reeve to his Lady to keep her happy! Second, there are a variety of individual cases; a particular piece of land in which there is a fortified house is identified as being exempt from tax; Welshman living under Welsh not English Law; and villagers allowed to work their own land. Third, there is a tithe of pigs in Leominster, and finally the importance of fishing is recorded with their being clear specification of ownership of the land and fishing rights.

Discussion and Conclusions

Domesday Book, therefore, provides a comprehensive view of the English counties' landholdings in the eleventh century. Domesday Book which was the most comprehensive contemporary document in Western Europe set out the documentary basis for feudal Britain. It recorded the major landholders and their rights and obligations. As such it was an accounting document which set out the assets of the Kingdom in terms of land and resources.

These were set out in narrative form. In addition, it spelt out the fiscal obligations of individuals and towns to the King. The significance of Herefordshire to the Normans is encapsulated by the fact that it is unique in having a twelfth century copy for the whole county. Particularly important are marginal additions updating the hidage, owner and place name. This probably dates from c. 1160 – 1170 as part of the revival of the Exchequer under Henry II following an administrative breakdown under King Stephen. However, it is testament to its use as a source book for taxability and tenure (Morris 1983).

What is especially striking is Domesday Book's exposition of a whole range of taxes. Many of the modern day taxes were found in the eleventh century. First, there were death duties. These were payable by individuals at set rates, but those who died intestate had their assets confiscated by the King. This emphasised that the King was the ultimate feudal owner of the land. Wills were, therefore, essential to secure that properties passed successfully through the generations. Second, there was an annual tax on dwellings equivalent to, for example, the modern property tax payable by individual homeowners in the UK. Third, there were taxes on the sale of a house – similar in many ways to the modern property tax in the UK when houses are sold. Fourth, a great variety of taxes on trade existed such as on moneyers or blacksmiths. Fifth, there were a range of set fines for many crimes and misdemeanours as well as for missing military service. Sixth, there were court fees for the administration of justice. Seventh, a vast array of non-monetary services acted as surrogate taxes such as providing labour for the royal hunt. Collectively, these taxes provided a steady income stream for the King. Finally, but certainly not the least important was the geld. "Initially the geld was levied on a national basis as an extraordinary tax in order to bribe raiding parties of Danes to direct their attentions elsewhere" (McDonald and Snooks, 1985a). First levied in 991, William 1 seems to have revived this tax. It was raised on the hide generally recognised as the area of land sufficient to maintain a peasant family at subsistence level (McDonald and Snooks, 1985a).

A particular feature of Domesday Book is that the vast majority of taxes and other payments in kind were expressed in monetised terms. There was a clear specification of the monetary values of property and trade taxes as well as the monetisation of the criminal justice system. This was a continuation of the Anglo-Saxon movement away from payments-in-kind to monetisation. Already before 1066, there was a relatively high degree of monetisation in the Anglo Saxon economy (Oldroyd, 1997). Indeed, the Anglo-Saxon system of monetisation

was the most sophisticated in Europe (Blackburn 1990/91). In the two centuries before Domesday Book the Kings achieved firm royal control over the mintage of coins (Loyn, 1962). By 1066, there was a stable silver currency in England. Major transactions were done using coinage and even for minor transactions such as eggs, hens, butter and cheese the scale of value was expressed in monetary terms (Loyn 1962, p.13) The extent of absolute monetisation must, however, be treated with some caution for Fitznigel 1187, in Douglas and Greenaway (1953, p.515) maintained that the payments in Anglo Saxon England were typically made as payments in kind.

Domesday Book was an extremely important document in the subsequent development of the English Exchequer which began to use the charge and discharge system from 1110 (Jones 2009, 2010). It is even possible that without the innovative precedent of Domesday Book the development of a written accounting system of the Exchequer would not have occurred in the twelfth century certainly not in the form that emerged. This was for three main reasons. First, it set out for the whole country in monetary terms the amount which individual landowners should pay. These monetary payments were recorded in narrative descriptive terms by manor within shires. It was this system which became the basis for the annual collection of taxes by the Exchequer. Individuals were charged with amounts owing as recorded in the descriptive accounting records which followed the same format as the Exchequer. Domesday Book built on the pre-existent fiscal and monetary systems of Anglo Saxon England (see, for example, Oldroyd 1997). It formed an important precursor to the accounting practices of twelfth century England as encapsulated in the Exchequer. Second, the administrative and territorial structures upon which the Exchequer depended relied to a considerable extent upon the structures inherent in Domesday Book. For example, the Exchequer accounts were organised by the treasury and the shire; the basic accounting unit was the manor and the principal administrative official was the sheriff. All these were present at the time of Domesday and recorded in Domesday Book. Third, there was a pre-existing, well-organised tax system that stemmed from Anglo-Saxon times and was oriented towards collection of the Danegeld. This was compounded by extensive monetisation of the economy and the existence of tallies, and a literate society. All this was documented. The charge and discharge accounting and the Exchequer system itself were thus at the very least facilitated by Domesday Book. Overall its organisational importance to the Exchequer, may, indeed have been one of Domesday Book's main contributions. There is some evidence that it was used as a reference for disputes in land title and ownership.

Domesday Book is, therefore, an early and striking example of the interaction between accounting, governance and power. By setting down, for the first time in writing in England, a detailed record of landowners and their fiscal obligations, the power of the monarchy was enhanced significantly. As Clegg (1979) argues accounting was used to enhance ownership and control, in this case, by the King of the state. The power of the Normans as an occupying force was reinforced. Indeed, Hallam (1986, p.14) states: “Domesday is thus a clear and practical list of holdings and a statement about power in the England of 1086”. Indeed, the control of the fiscal resources of the Kingdom enabled the Normans to maintain a military infrastructure of knights and castles etc to safeguard and consolidate their conquest. Substantive tax revenue was needed to defend the new state from internal uprisings and foreign invasions. As with the subsequent development of the Exchequer, Domesday Book represented a new power-knowledge relationship within England. It enabled the King to control the finances of the Kingdom. As Jones (2010, p.98) pointed out in the Early Middle Ages: “Political power was dependent on military power which, in turn, was dependent on finance”. It was Domesday Book which provided the infrastructure upon which a monetarised accounting system could be used to raise taxes to fund the military system. The non-physical disciplinary power thus complemented the state’s physical disciplinary power. It was the precursor of the disciplinary power that Hoskin and Macve (1986) outlined at the English Exchequer. Without written documentation, the use of numbers, the data which Domesday Book furnished and the administrative and territorial structures in Domesday Book provided, this disciplinary type of power would not have been possible. The foundations laid by Domesday Book were then built, for example, upon the use of the abacus.

There are comparatively few modern studies of accounting and power. However, several modern parallels do exist and are discussed below. The first is the use by the French of a ‘National Scheme of Accounting’ formatted originally by the German occupying force in 1942. This is interesting because like the Domesday Book, it was introduced by a conquering state and may be seen as a control mechanism. Le Plan Comptable was an organised and systematic accounting system imposed on all businesses which aimed to provide a framework for economic control. As such, it mirrored Domesday Book. Like Domesday Book it is very detailed. It was introduced to establish macroeconomic aims (Nobes and Parker, 2012). Le plan Comptable follows on from a long history of French state involvement in national accounting and planning (Miller, 1986). Another form of state accounting that has parallels to

Domesday Book in some aspects is the modern annual national census. Like Domesday Book, it keeps a comprehensive list of people living at certain residences. However, it is not usually directly used to collect taxes. An early and interesting predecessor to Domesday Book, however, that did have a tax function was the Imperial Roman Census. This was in existence as long ago as 443BC. "The censors were elected in order to conduct a census of the Roman population for the purpose of assessing citizens' property, age and residence which in turn determined their voting rights and military and financial obligations to the state" (Forsythe, 2006, p.236). There was a fivefold division of the population (Mackay,2004). .

A final modern parallel may perhaps be seen in Nazi Germany whereby management accounting information was used to depersonalise the Jews and reinforce the power of the state (Funnel, 1998, Lippman and Wilson, 2007). The amount due from the Jews was enshrined in a public document. The power of the state was significantly enhanced and the power of individuals significantly weakened.

Hoskin and Macve (1986) argue that developments in writing and counting technology enabled a primitive form of disciplinary form to emerge by the thirteenth century. This disciplinary reform lacked the modern accountability and performance. Although some aspects of counting control were absent in Domesday Book, such as the abacus, many did, however, exist. There were written accounting records which were standardised in numerical form. As with the later Exchequer, as identified by Hoskin and Macve (1986 p.111): "there was the development of a new visually orientated layout for book and page". Presentation was standardised both across counties and across individuals in the same county. Individuals were listed along with their landholdings and fiscal obligations. This provided a framework for controlling individuals which developed through the Exchequer into charge and discharge accounting and then into performance based management on the manors. These enabled a basic oversight by King William I of accounting. For example, as the Anglo-Saxon chronicler, a contemporary writer, stated in 1085, perhaps summing up contemporary thinking: "So very narrowly did he have it investigated, that there was no single hide nor a yard of land, nor indeed (it is a shame to relate but it seemed no shame to him to do) one ox nor one cow nor one pig which was therefore left out, and not put down in his record: and all these records were brought to him afterwards" (Savage 1995, The Anglo-Saxon Chronicles 1087).

There was thus an embryonic form of disciplinary control. Over time these individuals were turned , using Foucauldian terminology, into embryonic calculable men. They were units in a hierarchically orientated system of control with the king at the top. This was totally novel and was obviously not welcomed by the mass of the population. For the first time in Great Britain, there was a detailed record of individuals and their assets. This record made individuals accountable units. This would not develop into a full Foucauldian system for many centuries until the development of profit-related performance and temporal reorientation from the past to the future (Hoskin and Macve ,1986,p.123). However, the essentials of the system were there in an embryonic form. There was a coexistence of the traditional systems of physical discipline and the new non-physical disciplining of individuals through surveillance. Domesday Book offered a way in which individuals could be monitored by the state. Over time this non-physical disciplining would prevail over physical punishment.

In terms of Miller's theorisation of the role of the state, then Domesday Book clearly demonstrates the power of accounting in assisting accountability. Domesday Book did this in several ways. It clearly specified who owned what in terms of land and who owned what in terms of a range of taxes based on hidage and other considerations. Domesday Book provided a fundamental information source upon which the state could draw. In this context, the state "is a composite reality whose materiality and effects arise out of a network of practices and rationales that seek to programme and intervene in economic and social life" (Miller, 1996, p.317). From William I's perspective it established the identity of the landowners and their wealth. This, in turn, laid the basis for the collection of the Danegeld and other taxes which could be used to strengthen the military and administrative infrastructures of the state. This enabled the king to consolidate his power internally and externally to defend the realm against attacks.

Another important aspect of Domesday Book is that it encapsulates in one document at one particular point in time a snapshot of a country's resources. This is particularly interesting as it illuminates the paradigm shift that was occurring at the time from a primarily, non-monetary economy based on non-financial payments in kind to a monetised economy. This

monetisation was premised on the periodic, but systematic, new issues of coinage that had begun under the Anglo-Saxons. It was this monetisation of the economy that permitted the systematic collection of taxation and the development of accounting as a royal administrative tool.

Overall, therefore, the Domesday Book provided important documentary evidence for the King of the resources and fiscal obligations of the Kingdom. It set down in embryonic form many of the taxes which continue to the present day. Psychologically by recording this information, the King reinforced and consolidated his political position. Domesday Book was a written encapsulation of royal power. It provides an early and in Western Europe an unparalleled demonstration of how a written record of landholdings, inventory and taxes could function as a means of power and control. In essence, this can be seen as an accounting narrative. William I, unfortunately, died in 1087 just after the completion of the book. It is, therefore, not possible to ascertain how he was proposing to use the data he collected. However, after his death, this record enabled the essentials of feudalism and a feudal kingdom to be established. Domesday Book, as an accounting narrative, thus had a wide-ranging significance.

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Figure 1: Structure and extent of Herefordshire Entry

Introduction	
1. Herefordshire customs	
2. Archenfield customs	
3. List of landholders in Herefordshire, Archenfield and Wales.	
Main text	
1. King William	19. Alfred of Marlborough (10 paras)
2. Land of Church of Hereford a) Bishop Walter (3 paras) b) Canons of Hereford (1 para)	20. Alfred of 'Spain' (2 paras)
3. Cormeilles Church (1 para)	21. Ansfrid of Cormeilles (7 paras)
4. Lyre Church (1 para)	22. Durand of Gloucester (8 paras)
5. St. Peter's of Gloucester Church (2 paras)	23. Drogo son of Poyntz (6 paras)
6. St. Guthlac's Church (11 paras)	24. Osbern son of Richard (13 paras)
7. Nigel the Doctor (9 paras)	25. Gilbert son of Thorold (9 paras)
8. Ralph of Tosny (10 paras)	26. Ilbert son of Thorold (2 paras)
9. Ralph of Mortimer (19 paras)	27. Herman of Dreux (1 para)
10. Roger of Lacy (75 paras)	28. Humphrey of Bouville (2 paras)
11. Roger of Mussegros (2 paras)	29. Hugh Donkey (20 paras)
12. Robert Gernon (2 paras)	30. Urso of Abetot (1 para)
13. Henry of Ferrers (2 paras)	31. Gruffydd of Maredudd (7 paras)
14. William of Écouis (12 paras)	32. Rayner (1 para)
15. William son of Baderon (10 paras)	33. Charbonnel (1 para)
16. William son of Norman (4 paras)	34. The Wife of Ralph the Chaplain (1 para)
17. Thurstan son of Rolf (3 paras)	35. Stephen (1 para)
18. Albert of Lorraine	36. Madog, Edric, Aelmer (3 paras)

Figure 2: English translation of customs of the city of Hereford in the time of King Edward I from Domesday Book (source Morris 1983)

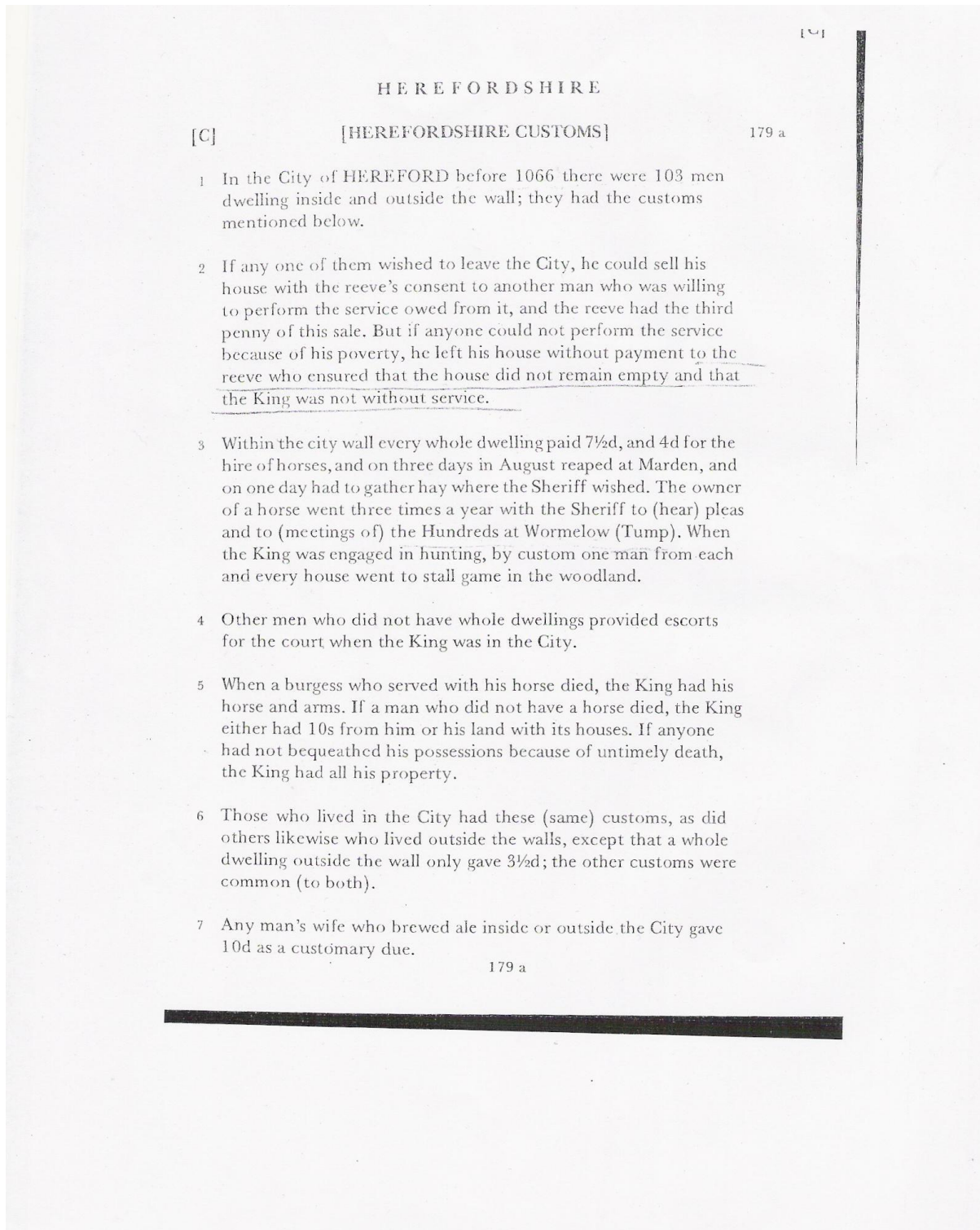


Figure 3: Herefordshire Customs Organised by Obligations

i, *Sale of House*

With reeve's consent sale to another man with reeve gaining 1/3d. If empty, reeve could fill house.

ii, *Home Owner*

Each dwelling:

- a, Pays 7 1/2d (if outside wall only 3 1/2d)
- b, Pays 4d for hire of horses
- c, Three days harvest service at Marden. Under sheriff.
- d, One man from every home stalls game when King hunts.

iii, *Horse Owner*

- a, Three times a year with sheriff to hear pleas and meetings of the hundreds at Wormeslow.

iv, *Death*

- a, Burgess with horse : King has horse and arms
- b, Men with no horse: King has 10s from him
- c, No will: King has all property
- d, Moneyer: King 20s, but all wealth no will

v, *Trade*

- a, Man's wife brews ale : 10d customary due
- b, Six smiths : 1d from forge and made 120 horseshoes from King's iron receiving 3d each. Exempt all other costs.
- c, Seven moneyers (including Bishop's). Renewal 18s for dies and after the day on which they return within one month each give 20s to King or Bishop. Make King as many pence as he wants from King's silver when he visits.

vi, *Military service*

- a, Sheriff into Wales, men go too or pay fine of 40s to King.

vii, *Reeve*

- a, Pays £12 to City and £6 to Earl Harold. He has all customary dues in his revenue.

viii, *Criminal fines*

- a, Breach of peace, house-breaking and highway robbery 100s.

ix, *Customs*

- a, Earl Harold's 27 burgesses same as the others
- b, English burgesses have former customs
- c, French burgesses all forfeitures discharged except criminal fines

x, *Payments to King*

- a, City pays £60
- b, City and 18 manors pays £335 18s in total
- c, In addition, revenue from pleas of hundreds and county courts.

Figure 4: Customs of Welshmen in Archenfield

i, Churches

a, King has 3. Priests bear dispatches to Wales, sing two masses each week for King. On death, King gets 20s.

ii, Crimes

a, Convicted theft of a man, woman, horse, ox or cow. Restores property and fined 20s. For a sheep or bundle of sheaves fine of 2s.

b, Kills King's men or house-breaking: King 20s for man and 100s forfeiture, killing a thane's man, 10s to dead man's Lord.

c, Welshman kills Welshman. Relatives of slain gather and despoil killer and relatives and burn house until burial next day at midday. King has a $\frac{1}{3}$ rd plunder, relatives of slain rest.

d, Arson of house: Either 40 men prove innocence or pay 20s to King.

e, Concealment of a sester of honey proved, he will be fined five times as much.

iii, Sheriff Service

a, Men summoned to shire or hundred meetings and do not go: 2s or 1 ox.

b, When ordered to go to Wales, if refused fined 2s or 1 ox. Sheriff does not go, none goes.

c, Army advances on enemy: Vanguard. Army returns: Rearguard.

iv, Payments to King

a, Rhys of Wales £40

b, From Calcebuef 10s.

Figure 5: English translation of first two extracts from the King's Land from Domesday Book (source, Morris 1983)

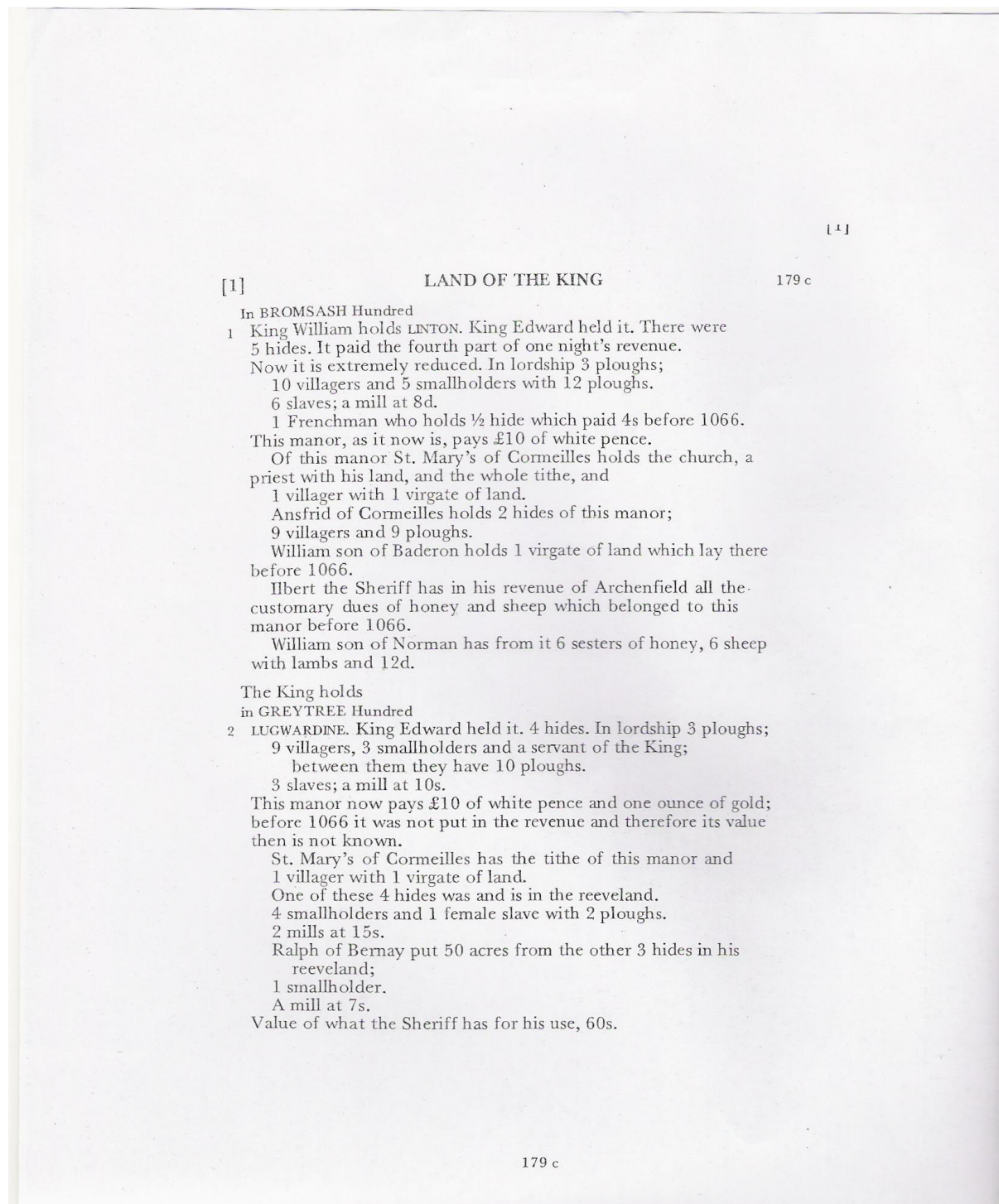


Figure 6: Information Provided in Two Royal Manors

	Bromsash Hundred	Greytree Hundred
Name of place	Linton	Lugwardine
Who held it before 1066?	King Edward	King Edward
Who holds it now?	King William	King William
How many hides?	5	4
How many ploughs i, Lordship ii, Mens	3 -	3 10
How many: Villagers Cottagers Slaves Freemen Freedmen	10 Smallholders 5 6 - 1 Frenchman holds ½ hide paid 4s before 1066	9 Smallholders 3 3 Servant of King -
How much: Woodland Meadow Pasture	- - -	- - -
How many: Mills Fishponds	1 at 8d	1 at 10s
How much been added, taken away?	-	-
	Bromsash Hundred	Greytree Hundred
What total value was paid? What total value is?	Paid ¼ one night's revenue Much reduced pays £10 white pence.	Not Known Pays £10 white pence, one owner gold
How much each freeman or Freedman had or has? i, Before 1066 ii, When King William gave it iii, Now and if more can be had than at present	3 Listed: i, St Mary of Cormeilles ii, Ansfrid of Cormeilles iii, William Son of Baderon (see below for further details)	2 Listed: i, St Mary of Cormeilles ii, Ralph of Bernay (see below for further details)
Extra Details	See Below	See Below

1. Bromsash (Linton): Freeman and Freedmen

i, St Mary of Cormeilles: Church, priest with land, whole tithe, 1 villager with 1 virgate.

ii, Ansfrid of Cormeilles: 2 hides, 9 villagers and 9 ploughs.

iii, William son of Baderon: 1 virgate lay before 1066.

Extra Details

Ilbert the sheriff includes in Archenfield revenue customary dues of honey and sheep belonged to manor before 1066.

William son of Norman, 6 sesters of honey, 6 sheep with lambs and 12d.

2. Greytree (Lugwardine): Freeman and Freedmen

i, St Mary of Cormeilles: the tithe, 1 villager with 1 virgate. In reeveland: 1 hide, 4 smallholders, 1 female slave with 2 ploughs, 2 mills at 15s.

ii, Ralph of Bernay: 50 acres from the 3 hides in reeveland.

Extra Details:

Value of what the sheriff has in use, 60s.

Figure 7: Examples of Customary Dues from Herefordshire Volume

<i>Hundred</i>	<i>Manor</i>	<i>Customary Due</i>
Lene	Eardisland	Before 1066, reeve presented to his Lady when she came to manor 18 ora of pence so she might be happy. And to the steward and other officers 10s.
Winstree	Much Marcle	36 villagers sow 80 acres of wheat and oats with their own seed.
Plegelgate	Leominster	Each villager who has 10 pigs gives 1 pig in pasture dues.
Dinedor	Dinedor	No-one fishes in the river without permission.
Thornlaw	Ocle Pychard	Roger of Lacy has a fishing on the (river) Wye assessed at £6.
Hazeltree	Eardisley	This land does not pay tax, nor give any customary dues, nor lies in any hundred. It is situated in the middle of a wood; a fortified house is there.
Cutshorn	Castlery of Caerleon	3 Welshmen who live under Welsh Law.